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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(EXCISE & TAXATION)

NOTIFICATION

No.F.II-1(2)-EX/20 18(P) Dated, Agartala, 01/01/2019.

In exercise of the powers conferred under Sub-section (1) of the Section 88 of the Tripura Excise Act, 1987 (Tripura Act No.12 of 1987), the Governor hereby makes the following rules, further to amend the Tripura Excise Rules, 1990 :-

1. **Short title and commencement :-**

(i) This Rules may be called the "Tripura Excise (Sixteenth Amendment) Rules, 2018";

(ii) They shall come into force on and from the date of their publication in the Tripura Gazette.

2. **Amendment of Rule 12 :-**
In the 'Principal Rules', for the existing Rule 12, the following shall be substituted namely:-

"12(1).**Procedure of issuing permit:**(i).A wholesale licence holder of IMFL, Beer, Country liquor, Wine or any other liquor, who wants obtain to necessary import permit shall make an application to the Excise Commissioner in such a form as may be prescribed by the Commissioner of Excise and the Commissioner of Excise, on receipt of such application may send it to the Collector of Excise for necessary enquiry.

(ii).The Collector of Excise, then, after making necessary enquiry about the contents of the information furnished in the application shall, send verification report, in such form as may be prescribed by the Commissioner of Excise;

(iii). The Commissioner of Excise, on the basis of the verification report, if satisfied that the wholesale licence holder is eligible for granting import permit, shall issue an order, in such form as may be prescribed by the Commissioner of Excise, to such licence holder, asking him to deposit necessary admissible excise duty and import fees for the purpose, in such mode as may be specified in the order;

(iv). The licence holder, on receipt the order of the Commissioner of Excise, shall deposit the admissible excise duty alongwith import fees, within 7(seven) working days and the Commissioner of Excise on receipt of necessary excise duty and import fee shall issue the import permit in favour of the wholesale licence holder, in prescribed form;

(v). While issuing import permit to the applicant, the Commissioner of Excise shall prepare such number of copies to endorse on each to the Officer-in-charge of the manufacturing unit, Collector of Excise and other excise authorities of those States under whose jurisdiction the consignment will be routed to the destination and shall also keep the original in his office;

(vi). If the Commissioner of Excise is not satisfied about the information furnished by the licence holder, he may summarily rejected the application.

(2) **Procedure regarding transport of IMFL, Beer, Country liquor, Wine or any other liquor from wholesale vendor to retail sale vendor :**If a licence holder for retail sale of IMFL, Beer, Country liquor, Wine or any other liquor wants to obtain IMFL, Beer, Country liquor, Wine or any other liquor from the wholesale premises (duty paid) he shall be granted a transport Permit Miscellaneous Form-1 by the Collector of Excise.

(3) .**Procedure regarding transport of Foreign Made Foreign Liquor/Beer from custom warehouse to wholesale vendor :**If a licence holder for wholesale of Foreign Made Foreign Liquor/Beer wants to obtain Foreign Made Foreign Liquor/Beer from the Customs wholesale premise he shall be granted a import/transport pass in Miscellaneous Form-2 by the Excise Commissioner.

(4)**Examination of consignment of Foreign Liquor, Beer, Country liquor, Wine or any other liquor:** On receipt of a consignment, the wholesale licensee shall at once inform its arrival to the Collector of the district under whose jurisdiction the licensed premises is located and shall not open the consignment until it has been examined by Officer-in-charge of the wholesale warehouse."

3. Amendment of Rule 13:-

In the 'Principal Rules', for the existing Rules 13, the following shall be substituted namely:-

"13(1).**Export of India Made Foreign Liquor/Beer to other States of India:** No IMFL, Beer, Wine or any other liquor manufactured in any distillery, brewery or manufactory in Tripura may be exported to any other State, unless the duty, if any, payable under Chapter-V of the Tripura Excise Act, 1987 has been paid or a security has been submitted to the Excise Commissioner, which shall be equivalent to the duty involved.

The security shall be in the form of bank guarantee of a nationalized bank, or interest bearing security pledged to the Government. The same may be released by the Excise Commissioner on receipt of Excise Verification Certificate on arrival of the consignment in the importing state.

(2) **Payment of Export Duty:** An Export duty at the rate prescribed by the Excise Commissioner with approval of the State Government from time to time shall be levied on IMFL, Beer, Wine or any other liquor manufactured in the State of Tripura for issue of Export Permit.

(3).**Export pass :**IMFL, Beer, Wine or any other liquor manufactured in any distillery, brewery or manufactory in Tripura may be exported to any other State of India under cover of an Export Pass issued by the Officer-in-charge of the manufacturing unit based on the Export permit issued by the Excise Commissioner.

(4).**Export of IMFL, Beer, Wine or any other liquor by Canteen Stores Department:** No export shall be made from any Armed forces, Canteen Stores Depot located in Tripura to any other part of India.

(5).**Procedure for Export of India Made Foreign Liquor/Beer :** Any persons holding a stock of IMFL, Beer, Wine or any other liquor at a distillery, brewery or a manufactory in any district in Tripura and desiring to export the same to any other State of India shall present an application in prescribed form for an Export Permit to the Excise Commissioner for export with an Import Permit authorizing the import signed by the Collector or any other officer duly authorized in this behalf of the State of import, specifying the duty chargeable of the IMFL, Beer, Wine or any other liquor.

(6). **Grant of Export Permit :-** (i).On receipt of application for enquiry sent by the Excise Commissioner, in the absence of any objection, the Collector of Excise after satisfying himself that the proper duty has been paid or a security has been submitted as per Rule 13(1) of this Rules, shall forward the application of Export Permit to the Excise Commissioner who will

grant the Permit as per provision of the Tripura Excise Act. The Export Permit shall be in quadruplicate in Form-1 of Miscellaneous series (General).

(ii). Numbers of copies of Export permit shall be prepared to endorse based on the numbers of appropriate Excise authority of the states through which the consignment will be routed to the destination.

Provided that the product/brand of liquor should clearly contain the words "NOT FOR SALE IN TRIPURA" on the label in absence of which no export pass shall be granted.

(7) **Procedure for dealing with Export Permit:**The original copy shall be retained by the office of issue. The duplicate copy shall be handed over to the person to whom the permit has been granted to accompany the consignment and the triplicate copy to the officer-in-charge of the distillery, brewery or the manufactory wherefrom the quantity is to be issued. The Excise Officer-in-charge of distillery, brewery or manufactory who shall issue the quantity as specified in the Export Permit shall submit to the Excise Commissioner at the end of each quarter, a report together with the quarterly statement of export prescribed in Rule 13(7). The quadruplicate copy shall be sent to the Collector or any other officer as may be authorized in this behalf at the district or place of import.

(8).**Return of verified Export Pass:** Within a reasonable time to be fixed by the Excise Officer-in-charge of the distillery, brewery or the manufactory and specified on the export pass, the importer shall return the Export Pass to the Excise Officer-in-charge of the distillery, brewery or the manufactory from which the spirits exported signed by the Collector or other officer specially appointed in this behalf of the importing district certifying the due arrival or otherwise of the spirit at its destination. On receipt of such verification, the security may be released by the Excise Commissioner.

(9).**Submission of quarterly statement of IMFL, Beer, Wine or any other liquor exported to other States:** The Excise Officer-in-charge of the distillery, brewery or the manufactory shall submit in duplicate to the Excise Commissioner through the Collector of Excise of the district of export, a quarterly statement at the end of each quarter in such form as may be prescribed by the Excise Commissioner, showing for the quarter concerned all exports of IMFL, Beer, Wine or any other liquor to other States.

(10).**Accounts of export:** Accounts of all exports of IMFL, Beer, Wine or any other liquor shall be kept by the Officer-in-charge of the distillery, brewery or the manufactory in the form prescribed by the Excise Commissioner.

(11).**Transport of IMFL, Beer, Wine or any other liquor:** The transport of IMFL, Beer, Wine or any other liquor manufactured at a distillery, brewery or manufactory shall be governed by rules relating to issues from distillery, brewery or the manufactory."

4. **Deletion of Rule 14 :-**

Rule 14 shall be deleted.

5. **Deletion of Rule 15:-**

Rule 15 shall be deleted.

6. **Deletion of Rule 16:-**

Rule 16 shall be deleted.

7. Deletion of Rule 17:-

Rule 17 shall be deleted.

8. Deletion of Rule 18:-

Rule 18 shall be deleted.

By order of the Governor,

1/1/19

(Nagesh Kumar B, IAS)
Joint Secretary to the
Government of Tripura.